

## EDUCATION SAVINGS ACCOUNTS

• Mr. KENNEDY. Mr. President, I oppose the Coverdell bill because it uses regressive tax policy to subsidize vouchers for private schools. It does not give any real financial help to low-income, working and middle-class families, and it does not help children in the nation's classrooms. What it does is provide yet another tax give-away for the wealthy.

Public education is one of the great successes of American democracy. It makes no sense for Congress to undermine it. This bill turns its back on the nation's long-standing support of public schools and earmarks tax dollars for private schools. This is a fundamental step in the wrong direction for education and for the nation's children.

Proponents of the bill argue that assistance is available for families to send their children to any school, public or private. But that argument is false. The fact is that public schools do not charge tuition. Therefore, the 90% of the nation's children who attend public schools do not need help in paying tuition. Even worse, the people helped most by this proposal are families in high income brackets—and these families can already afford to send their children to private school.

The nation's children deserve good public schools, safe public schools, well-trained teachers, and a good education. Private school vouchers disguised as IRAs will undermine all of those essential goals by undermining the public schools, not helping them.

We all want the nation's children to get the best possible education. We should be doing more—much more—to support efforts to improve local schools. We should oppose any plan that would undermine those efforts.

Scarce tax dollars should be targeted to public schools. They don't have the luxury of closing their doors to students who pose special challenges, such as children with disabilities, limited English-proficient children, or homeless students. Vouchers will not help children who need help the most.

Proponents of the bill argue that vouchers increase choice for parents. But parental choice is a mirage. Private schools apply different rules than public schools. Public schools must accept all children. Private schools can decide whether to accept a child or not. The real choice goes to the schools, not the parents. The better the private school, the more parents and students are turned away.

In fact, many private schools require children to take rigorous achievement tests, at the parents' expense, as a basis for admission to the private schools. Lengthy interviews and complex selection processes are often mandatory. Private schools impose many barriers to admission. Few parents can even get to the schoolhouse door to find out if it is open to their child. For the vast majority of families with children in public schools, the so-called "school choice" offered by the voucher scheme is a hollow choice.

Public schools must take all children, and build a program to meet each of their needs. Private schools only take children who fit the guidelines of their existing programs. We should not use public tax dollars to support schools that select some children, and reject others.

Senator COVERDELL's proposal would spend 2.5 billion dollars over the next five years on subsidies to help wealthy people pay the private school expenses they already pay, and do nothing to help children in public schools get a better education.

It is important to continue the national investment in children and their future. We should invest more in improving public schools by fixing leaky roofs and crumbling buildings, by recruiting and preparing excellent teachers, and by taking many other steps. We should not invest in bad education policy and bad tax policy.

We know that at the current time, 14 million children in one-third of the nation's schools are learning in substandard facilities. Over half of all schools report at least one major building in disrepair, with cracked foundations, or leaking roofs, or other major problems. If we have 2.5 billion more dollars to spend on elementary and secondary education, we should spend it to deal with these problems.

During the next decade, because of rising student enrollments and rising teacher retirements, the nation will need over 2 million new teachers. Yet today, more than 50,000 underprepared teachers enter the classroom every year. Students in inner-city schools have only a 50% chance of being taught by a qualified science or math teacher. We should support teachers and rebuild our schools—not build tax shelters for the wealthy.

It is clear that this proposal disproportionately benefits wealthy families. The majority of the tax benefits would go to families in high income brackets. These families can already afford to send their children to private school.

Working families and low-income families do not have enough assets and savings to participate in this IRA scheme. This regressive bill does not help working families struggling to pay day to day expenses during their children's school years.

The majority of families will get almost no tax break from this legislation. 70 percent of the benefit goes to families in the top 20 percent of the income bracket. Families earning less than \$50,000 a year will get a tax cut of \$2.50 from this legislation—\$2.50. You can't even buy a good box of crayons for that amount. Families in the lowest income brackets—those making less than \$17,000 a year—will get a tax cut of all of \$1—\$1. But, a family earning over \$100,000 will get \$97.

Even many families who can save enough to be able to participate in this IRA scheme will receive little benefit. IRAs work best when the investment is

long-term. But in this scheme, money will be taken out each year of a child's education. Only the wealthiest families will be able to take advantage of this tax-free savings account.

In addition, "qualified expenses" are defined so broadly in this bill, that parents could justify almost any expense even remotely connected to the costs of elementary and secondary education, creating a large loophole for people to spend funds in ways not intended.

In order to guard against fraud and abuse, the IRS would have to take on more tax audits of families that establish these accounts. The IRS will have to ask what school a child attends, what expenses the parents actually incurred, and whether the accounts were properly set up and used.

This bill is bad tax policy and bad education policy. It does not improve public education for the 90 percent of children who go to public schools. It is a waste of scarce tax dollars.

Education reform should help education, not undermine it. Students need to master the basics, meet high standards, and be taught by well-trained teachers. We need to hold schools accountable for results, and create safe buildings and learning environments.

This bill is simply private school vouchers under another name. It is wrong for Congress to subsidize private schools. We should improve our public schools—not abandon them. •

## A FITTING NEW HAMPSHIRE TRIBUTE FOR FALLEN AMERICAN HERO

• Mr. SMITH of New Hampshire. Mr. President, I rise today to pay tribute to the memory of Sgt. William Roy Pearson, USAF. Earlier today, his remains were returned to his native town of Webster, New Hampshire where he will finally be properly laid to rest with full military honors this weekend, more than 25 years following his tragic loss in Vietnam.

Sergeant Pearson was the all American boy who grew up in a small, New Hampshire town, played varsity baseball and soccer all four years at Merrimack Valley High School, and then, like his father before him, went off to serve his country in time of war. As an Air Force Pararescue "Maroon Beret", he was awarded a Silver Star, Purple Heart, two Distinguished Flying Crosses, and five air medals for his actions. To Sergeant Pearson, living up to the USAF Pararescuemen motto—"that others may live"—was a daily routine in the jungles of Vietnam.

Then came the tragic day on April 6, 1972 when once again his unit was called upon to rescue a downed U.S. Air Force pilot whose rescue story was later depicted in the movie, BAT-21. During the rescue attempt conducted by Sergeant Pearson and his crewmembers, the Jolly Green was shot down by enemy fire, killing those on

board. Sergeant Pearson was only 20 years old.

But it was not until two decades later that U.S. personnel were finally permitted by Vietnam to fully investigate and excavate what remained of the crash site. Despite the passage of time, the recovery team was able to identify and repatriate the remains of Sergeant Pearson, and we are grateful to our military for their efforts in this regard.

Sergeant Pearson was a hero, not only for his commitment to freedom and the sacrifices he made by serving in Vietnam, but also for his courage in trying to save a comrade, who, I might add, was eventually rescued six days later. His heroic deeds were exemplary of the New Hampshire spirit of duty, honor, and valor, and his story will be an inspiring and moving one in the history of United States Air Force Pararescue for all generations that follow in his footsteps.

As a fellow Vietnam veteran and a long-time advocate for the families of our POWs and MIAs who have suffered uncertainty for far too many years, my thoughts and prayers are with Sergeant Pearson's parents, siblings, family members, fellow comrades, and friends. I know they are all very proud of his service, as they now close this long, sad chapter in their lives.

Finally, Mr. President, I also want to publicly thank the United States Air Force, including personnel at Hanscom Air Force Base in Massachusetts, and Sergeant Pearson's fellow Maroon Berets for the special care they have taken to honor their own, and to bid Sergeant Pearson a fitting farewell in a such a dignified manner. I know that the honors bestowed on Sergeant Pearson by the Air Force during this difficult weekend ahead will help to console those who have suffered the most from his loss. It has been a long wait, but we are grateful he has now returned home for this fitting final goodbye in New Hampshire.●

#### DELTA TEACHERS' ACADEMY

● Mr. BUMPERS. Mr. President, The Agricultural Research, Extension, and Education Reform Act of 1997, which the Senate passed yesterday, includes a provision which authorizes the Secretary to provide funds to a national organization which promotes educational opportunities at the primary and secondary levels in rural areas with a historic incidence of poverty and low academic achievement.

The 1990 Report of the Lower Mississippi Delta Development Commission identified quality of education as one of its 68 issues to be addressed through State and/or Congressional action. One of several recommendations offered by the Commission was that educational agencies in the Delta establish cooperative partnerships with institutions of higher education. In 1992, the Delta Teachers' Academy was launched as one of the first large-scale,

federally funded responses to the Delta Development Commission. Since that time, the Delta Teachers' Academy has offered outstanding opportunities for elementary and high school teachers to increase their academic proficiency and has become the largest professional development program operated by the National Faculty. Acting under the assumption that well-prepared teachers beget well-educated students, Congress has continued to provide funding for the Delta Teachers' Academy. Giving teachers the resources, knowledge, and support they need to achieve the goals set for them should reside at the heart of educational improvement efforts.

The importance of preparing young people for the challenges and realities of the 21st Century is indisputable. The region of the United States known as the Lower Mississippi Delta—Eastern Arkansas, Southeast Missouri, Southern Illinois, Western Kentucky, Western Tennessee, Mississippi, and Louisiana—has lagged behind the rest of the country in economic growth and prosperity. This area suffers from a greater amount of measurable poverty and unemployment than any other region of the country. It is inhibited by people who have used their sense of place to develop a cultural and historical heritage that is rich and unique. A letter from then-Governor Bill Clinton which accompanied the Delta Commission's 1990 report identified the region as "an enormous untapped resource for America" that "can and should be saved." The Delta Teachers' Academy has endeavored to do just that.

The Delta Teachers' Academy, the National Faculty's single largest program, unites teachers from largely poor and isolated districts for long-term study in core disciplines. The three-year program combines intensive summer institutes with on-site sessions during the school year. Each teacher team works in collaboration with college and university scholars in one or more of five core disciplines—English, geography, history, math, and science. As teachers improve their mastery of these subject areas and gain confidence in their professional development, they are able to pass their knowledge along to the students with whom they come in contact. In 1995, the program served 600 teachers in 43 program sites. The Academy has continued to expand its outreach efforts and currently serves over 1000 teachers in the 219 counties and parishes comprising the Lower Mississippi Delta.

Positive outcomes have been reported for the Delta Teachers' Academy by the General Accounting office in June of 1995 and as recently as August of this year by Westat, an independent entity commissioned to evaluate the effectiveness of the program. Both determined that the Delta Teachers' Academy is effective in fulfilling its two primary goals—increasing understanding of academic subjects and providing new and useful teaching

skills. The GAO report specifically noted the Academy's success in helping teachers' institute changes in their curricula and classroom practice.

I feel that the Delta Teachers' Academy represents community partnership at its very best. I am pleased that Congress has agreed to provide a special authorization for this incredibly worthwhile program. This makes clear Congress' commitment to improving educational opportunity and the overall quality of life for people living in the Lower Mississippi Delta and the need to continue our support such as the Delta Teachers' Academy.●

#### MEDICARE FRONTIER HEALTH CLINIC AND CENTER ACT OF 1997

● Mr. THOMAS. Mr. President, I am pleased to join my colleague from Alaska, Senator FRANK MURKOWSKI (R-AK), in introducing the "Medicare Frontier Health Clinic and Center Act of 1997." This bill will go a long way in assuring rural families have access to emergency medical care on a 24-hour basis.

As cochairman of the Senate Rural Health Caucus, it has been my priority to put rural health care at the forefront of any legislative package. Included in this year's "Balanced Budget Act of 1997," is a comprehensive set of reforms that increases Medicare reimbursement rates to midlevel practitioners, improves payment levels to rural health plans contracting with Medicare and permits small hospitals to stay open even if they do not meet all of the requirements stipulated under Medicare's conditions of participation.

It is this last provision that is particularly beneficial to Wyoming's health care community. For the first time, our hospitals will be able reconfigure their services and reduce excess bed capacity. The new entities will be called "Critical Access Hospitals" [CAH's]. They will be excused from some of the onerous staffing regulations designed with big cities in mind. In addition, they will be reimbursed on a reasonable-cost basis, which provides the extra payment needed to remain open.

While the newly established CAH Program goes to great lengths to expand medical care in rural America, there is still more to do. That is where our bill steps in. The "Medicare Frontier Health Clinic and Center Act," permits state certified health clinics in the most frontier areas to upgrade to CAH status. This will ensure that remote areas of the country will finally have access to hospital services.

Too often, health care providers are forced to close their doors because they cannot contend with low utilization rates, costly regulations and inadequate Medicare reimbursement payments. But closing a hospital or a medical clinic is not an acceptable option in Wyoming. In my State, if a town loses its most important point of service—the emergency room—it is typical